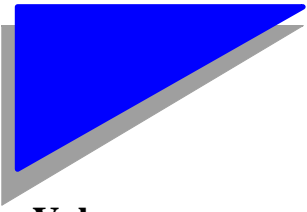


Vohora LLP
CPAs & Business Advisors

LANGLEY SENIOR RESOURCES SOCIETY

Financial Statements

Year Ended March 31, 2023



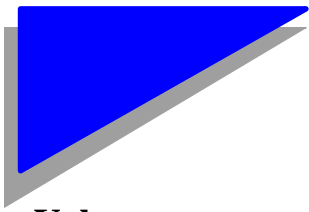
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LANGLEY SENIOR RESOURCES SOCIETY

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Year Ended March 31, 2023

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Vohora LLP
CPAs & Business Advisors

1010 – 777 Hornby Street
Vancouver, BC V6Z 1S4

Phone: (604) 251-1535
Fax: (604) 541-9845
Toll Free Phone: (800) 281-5214
Email: firm@vohora.ca
www.vohora.ca

INDEPENDENT AUDITOR'S REPORT

To the Members of Langley Senior Resources Society

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of Langley Senior Resources Society (the Society), which comprise the statement of financial position as at March 31, 2023, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenue from donations and fundraising income, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets. Our audit opinion on the financial statements for the year ended March 31, 2022 was modified accordingly because of the possible effects of this limitation of scope.

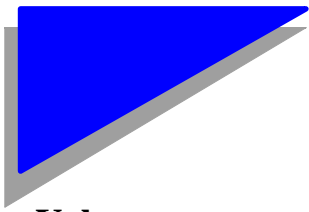
We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

(continues)



INDEPENDENT AUDITOR'S REPORT (*continued*)

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 1 Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 1 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.

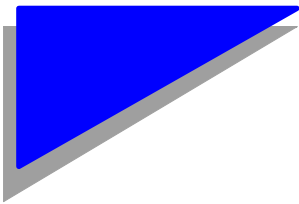
- 1 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- 1 Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

- 1 Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(*continues*)



Vohora LLP
CPAs & Business Advisors

INDEPENDENT AUDITOR'S REPORT *(continued)*

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian Accounting Standards for Not-for-profit Organizations have been applied on a basis consistent with that of the preceding year.

Vancouver, BC
October 5, 2023

Vohora LLP
Chartered Professional Accountants

LANGLEY SENIOR RESOURCES SOCIETY
Statement of Revenues and Expenditures
Year Ended March 31, 2023

	2023	2022
REVENUE <i>(Schedule 1)</i>	\$ 2,521,048	\$ 1,958,964
DIRECT PROGRAM SPENDING <i>(Note 2)</i>	<u>415,648</u>	<u>291,718</u>
	2,105,400	1,667,246
EXPENSES		
Advertising and promotion	16,833	5,293
Amortization	117,942	124,250
Bad debts	914	4,082
Equipment rentals	3,971	22,171
Insurance	38,977	33,995
Interest and bank charges	7,042	6,249
Non-recoverable program expenses	26,132	39,364
Office	99,021	50,548
Professional fees	16,638	13,325
Rent	132,291	126,729
Repairs and maintenance	32,495	92,568
Supplies	726	2,830
Telephone	6,444	5,252
Utilities	51,112	52,859
Vehicle	3,125	2,387
Wages and benefits, including subcontract labour	<u>1,583,099</u>	<u>1,087,467</u>
	2,136,762	1,669,369
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS	(31,362)	(2,123)
OTHER INCOME		
Gain on disposal of capital assets	<u>-</u>	<u>328</u>
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (31,362)	\$ (1,795)

See notes to financial statements

LANGLEY SENIOR RESOURCES SOCIETY
Statement of Changes in Net Assets
Year Ended March 31, 2023

	Unrestricted Net Assets	Invested in Capital Assets	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 1,228,250	\$ 849,995	\$ 2,078,245	\$ 2,080,040
DEFICIENCY OF REVENUE OVER EXPENSES	(31,362)	-	(31,362)	(1,795)
INVESTMENT IN CAPITAL ASSETS	(36,233)	36,233	-	-
AMORTIZATION	117,942	(117,942)	-	-
NET ASSETS - END OF YEAR	\$ 1,278,597	\$ 768,286	\$ 2,046,883	\$ 2,078,245

See notes to financial statements

LANGLEY SENIOR RESOURCES SOCIETY
Statement of Financial Position
March 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 495,564	\$ 488,855
Term deposits (Note 4)	595,517	683,570
Accounts receivable (Note 5)	45,952	40,301
Inventory	2,247	28,297
Goods and services tax recoverable	5,417	6,786
Prepaid expenses	19,119	21,053
	1,163,816	1,268,862
CAPITAL ASSETS (Note 6)	1,092,440	1,174,149
TERM DEPOSITS - LONG TERM (Note 4)	292,963	-
	\$ 2,549,219	\$ 2,443,011
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 64,718	\$ 76,543
Wages payable (Note 8)	148,159	101,989
Deferred membership revenue (Note 9)	33,365	25,577
Deferred contributions (Note 9)	225,103	133,531
Deferred program revenue (Note 9)	29,491	24,726
Security deposits	1,500	2,400
	502,336	364,766
NET ASSETS		
Unrestricted net assets	1,278,597	1,228,250
Invested in capital assets	768,286	849,995
	2,046,883	2,078,245
	\$ 2,549,219	\$ 2,443,011

LEASE COMMITMENTS (Note 11)

ON BEHALF OF THE BOARD

_____ Director

_____ Director

See notes to financial statements

LANGLEY SENIOR RESOURCES SOCIETY

Statement of Cash Flows

Year Ended March 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (31,362)	\$ (1,795)
Items not affecting cash:		
Amortization of capital assets	117,942	124,250
Gain on disposal of capital assets	-	(328)
	<u>86,580</u>	<u>122,127</u>
Changes in non-cash working capital:		
Accounts receivable	(5,651)	62,973
Inventory	26,050	(2,365)
Accounts payable and accrued liabilities	(11,825)	24,481
Prepaid expenses	1,934	(1,963)
Goods and services tax payable	1,369	637
Wages payable	46,170	14,753
Deferred membership revenue	7,788	(218)
Deferred contributions	91,572	(87,530)
Deferred program revenue	4,765	6,173
Security deposits	(900)	(1,200)
	<u>161,272</u>	<u>15,741</u>
Cash flow from operating activities	<u>247,852</u>	<u>137,868</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(36,233)	(28,360)
Proceeds on disposal of capital assets	-	400
Cash flow used by investing activities	<u>(36,233)</u>	<u>(27,960)</u>
INCREASE IN CASH FLOW	211,619	109,908
Cash - beginning of year	<u>1,172,425</u>	<u>1,062,517</u>
CASH - END OF YEAR	\$ 1,384,044	\$ 1,172,425
CASH CONSISTS OF:		
Cash	\$ 495,564	\$ 488,855
Term deposits	595,517	683,570
Term deposits - long term	292,963	-
	<u>\$ 1,384,044</u>	<u>\$ 1,172,425</u>

See notes to financial statements

LANGLEY SENIOR RESOURCES SOCIETY

Notes to Financial Statements

Year Ended March 31, 2023

1. DESCRIPTION AND CONTINUANCE OF THE SOCIETY

Langley Senior Resources Society (the "Society") was incorporated under the Societies Act of British Columbia in 1985. As a registered charity the Society is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act.

The Society's main objective is to provide social, recreational and educational programs and food, health and supportive services for adults 50 years of age and older in the City and Township of Langley, BC.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). All figures are presented in Canadian dollars.

Revenue recognition

The Society follows the deferral method of accounting for contributions:

- | Grants received from various bodies are recognized on a monthly basis as they are earned. Any funds received that have not yet been spent are carried as deferred contributions.
- | Revenue from programs are recognized as they are earned.
- | Restricted donations are recognized in the year in which the related expenses are incurred. Unrestricted donations are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.
- | Endowment contributions are recognized as direct increases in net assets.
- | Memberships to the Society run over the course of the calendar year, for which payment is made at the start of each calendar year. Revenue from these memberships is recognized on a monthly basis as it is earned.
- | All other revenue is earned as the services are provided, which normally approximates the same time as when the payment is received.

(continues)

LANGLEY SENIOR RESOURCES SOCIETY
Notes to Financial Statements
Year Ended March 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Fund accounting

Revenues and expenses related to program delivery and administrative activities are reported in the Unrestricted Net Assets.

The Invested in Capital Assets Fund reports the assets, liabilities, revenues, and expenses related to Society's capital assets and building improvements campaign.

Direct program spending

The Society classifies certain expenditures under direct program spending, which include cost of food and beverages, housekeeping services and other direct costs related to the Society's delivery of programs.

Contributed services

The operations of the Society depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are considered to be any term deposits with a maturity of three months or less that the Society may hold. The Society maintains several bank accounts for various functions; the total of which are presented together and when the line of credit exceeds the cash on hand it is presented as a liability.

Inventory

Inventory consists of food and beverages to be used in the rendering of services and is valued at the lower of cost and net realizable value with the cost being determined on a specific identified cost basis.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Buildings	4%	declining balance method
Motor vehicles	30%	declining balance method
Computer equipment	55%	declining balance method
Furniture and fixtures	20%	declining balance method
Leasehold improvements	10 years	straight-line method

The Society regularly reviews its capital assets to eliminate obsolete items.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Impairment of long lived assets

The Society tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

(continues)

LANGLEY SENIOR RESOURCES SOCIETY

Notes to Financial Statements

Year Ended March 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments

Measurement of financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost.

Financial assets measured at fair value include cash and term deposits.

Financial assets measured at amortized cost include accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and wages payable.

Impairment

Financial assets measured at amortized cost are measured for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of revenues and expenditures. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of revenues and expenditures.

Transaction costs

The Society recognizes its transaction costs in the statement of revenues and expenditures in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the Society's best information and judgment, including:

1. the estimated useful lives of capital assets;
 2. the amount of accrued liabilities.
-

LANGLEY SENIOR RESOURCES SOCIETY
Notes to Financial Statements
Year Ended March 31, 2023

3. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2023.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Society is exposed to credit risk consist primarily of cash and cash equivalents and accounts receivable. The Society's cash and cash equivalents are maintained with a large federally regulated financial institution in Canada. In order to reduce its credit risk, the Society reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. The Society has a significant number of customers which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities as they come due.

The Society is not exposed to significant liquidity risk other than in respect of its accounts payable. However, cash flow from fundraising and donations provides a substantial portion of the Society's cash requirements and can fluctuate from period to period.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Society is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities. The Society is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

Unless otherwise noted, it is management's opinion that the Society is not exposed to other significant risks arising from these financial instruments.

LANGLEY SENIOR RESOURCES SOCIETY

Notes to Financial Statements

Year Ended March 31, 2023

4. TERM DEPOSITS

The Society has historically kept a sufficient amount of cash in term deposits to offset all accrued contingencies and other liabilities. As of March 31, 2023, the Society has the following amounts in term deposits:

	2023	2022
Envision term deposit #1, bearing interest at 0.05% per annum and matures on February 14, 2023.	\$ -	\$ 102,222
Envision term deposit #2, bearing interest at 1.05% per annum and matures on May 13, 2022	-	127,047
Envision term deposit #11, bearing interest at 0.20% per annum and matures on July 13, 2022	-	152,951
Envision term deposit #12, bearing interest at 3.25% per annum and matures on October 2, 2023	302,555	301,350
Envision term deposit #13, bearing interest at 5% per annum and matures on February 6, 2024	292,962	-
Envision term deposit #14, bearing interest at 5.5% per annum and matures on February 6, 2026	292,963	-
Subtotal	888,480	683,570
Amount due within one year	(595,517)	(683,570)
	\$ 292,963	\$ -

5. ACCOUNTS RECEIVABLE

	2023	2022
Trade receivables	\$ 45,952	\$ 24,640
CEWS receivable	-	15,661
	\$ 45,952	\$ 40,301

6. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Buildings	\$ 2,665,639	\$ 1,832,993	\$ 832,646	\$ 867,339
Motor vehicles	25,000	24,706	294	420
Computer equipment	77,844	60,456	17,388	16,353
Furniture and fixtures	690,278	589,669	100,609	100,562
Leasehold improvements	479,711	338,208	141,503	189,475
	\$ 3,938,472	\$ 2,846,032	\$ 1,092,440	\$ 1,174,149

LANGLEY SENIOR RESOURCES SOCIETY
Notes to Financial Statements
Year Ended March 31, 2023

7. BANK INDEBTEDNESS

The Society has an available line of credit with Envision Credit Union with a limit of \$175,000, bearing interest at prime plus 1% and secured with a general security agreement over the personal property of the Society.

As at March 31, 2023, this line of credit was not drawn upon.

8. WAGES PAYABLE

	<u>2023</u>	<u>2022</u>
Employee deductions payable	\$ 31,419	\$ 21,852
Workers compensation board	7,267	4,728
Accrued wages	66,641	41,532
Accrued vacation	42,832	33,877
	<u>\$ 148,159</u>	<u>\$ 101,989</u>

LANGLEY SENIOR RESOURCES SOCIETY
Notes to Financial Statements
Year Ended March 31, 2023

9. DEFERRED REVENUE

	2023	2022
<u>Deferred membership revenue</u>		
Recreation memberships	<u>\$ 33,365</u>	<u>\$ 25,577</u>
Members pay an annual recreation membership that runs with the calendar year. Payments are made in full at the start of the calendar year. Membership is \$60 per member per annum and there are 701 members (2021 - 737).		
<u>Deferred contributions</u>		
Fraser Health	\$ 104,808	\$ -
Gaming grant	67,810	101,884
United Way	30,000	-
City of Langley	17,500	15,000
Restricted donations	4,985	1,782
Newsletter advertiser revenue	-	1,878
First West Foundation	-	3,987
Seniors Services Society of BC	-	9,000
	<u>\$ 225,103</u>	<u>\$ 133,531</u>
<u>Deferred program revenue</u>		
Trips and outings	\$ 19,616	\$ 9,627
Recreation	8,961	12,685
Fitness	914	2,414
	<u>\$ 29,491</u>	<u>\$ 24,726</u>

10. CAPITAL DISCLOSURES

The Society's objective when managing capital is to safeguard its ability to continue providing the various programs and services to seniors; therefore, it strives to hold sufficient unrestricted net assets to enable it to withstand unexpected financial events.

The Society maintains sufficient liquidity to meet its obligations as they become due. The Society is not subject to any externally imposed capital requirements.

LANGLEY SENIOR RESOURCES SOCIETY
Notes to Financial Statements
Year Ended March 31, 2023

11. LEASE COMMITMENTS

The Society has a 10-year lease agreement with respect to its premises located at 20256 56th Avenue, Langley, B.C. The lease expires on June 30, 2024 and contains a renewal option for an additional 5-year term. The Society is responsible for any costs of operation, such as utilities, taxes, repairs and maintenance and insurance. Future minimum lease payments as at March 31, 2023, are as follows:

During the year, rent expense was \$73,061 (2021 - \$72,338) and utilities expenses were \$52,859 (2021 - \$48,901). Future minimum lease payments as at March 31, 2023, are as follows:

2024	\$	75,231
2025		<u>18,808</u>
	<u>\$</u>	<u>94,039</u>

12. ECONOMIC DEPENDENCE

The Society receives a substantial amount of its revenue from the Province of British Columbia, through the Ministry of Health and British Columbia Lottery Commission, and is financially dependent on the Province for funding. During the year, the Society received \$1,357,696 (2022 - \$1,203,495) from the Provincial government for its programs.

13. REMUNERATION

The Society does not compensate its directors. The Society had one (2022 - one) employees with a total compensation in excess of \$75,000 per annum for a total of \$79,496 (2022 - \$76,946).

14. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

LANGLEY SENIOR RESOURCES SOCIETY

Revenue

(Schedule 1)

Year Ended March 31, 2023

	2023	2022
REVENUE		
Fraser Health - Adult Day Program	\$ 1,257,696	\$ 1,128,495
Better at Home - United Way BC Grant	201,204	193,002
Grants - Other	147,962	42,635
Donations - General	140,527	67,003
Gaming	100,000	75,000
Activity fees	97,148	41,320
Program revenue	92,810	78,946
Program Revenue - Bus Trips	72,955	-
Cafe sales	66,057	95,346
Outreach - Light Housekeeping	44,267	-
Recreation memberships	43,067	40,542
Room rental income	36,225	45,167
Food Services - Meal to Go Sales	35,234	-
Thrift boutique revenue	31,221	13,143
Food Services - Catering	29,108	15,332
Private clients - Adult Day Program	26,934	15,963
Fundraising income	26,597	30,346
Outreach - Transportation	19,140	-
Interest and Other Income	16,812	6,526
Private clients - Hydrosound bathing	15,327	14,171
Grants - City of Langley	15,000	-
Liquor sales	3,112	4,075
ADP HandiDart Ticket Fee	1,645	-
Honorarium	1,000	-
Office rental income	-	1,225
Better at Home - Light housekeeping user fees	-	46,490
Better at Home - Transportation user fees	-	4,237
	\$ 2,521,048	\$ 1,958,964

See notes to financial statements